

MO TAX I.D. NUMBER	TAX YEAR
FEIN	
NAME	
STREET ADDRESS	
CITY, STATE, ZIP CODE	
I have direct control, supervision, or responsibility for filing this report. Under penalties of perjury, I declare it is a true, accurate, and complete report.	
AUTHORIZED SIGNATURE	DATE
MAIL REPORT TO: Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330.	

MO 860-2847 (09-2008) (1891)

DUE ON OR BEFORE

FORM
MO W-3
(REV. 09-2008)

MISSOURI DEPT. OF REVENUE
TRANSMITTAL OF
WAGE AND TAX STATEMENTS

1. Total
Missouri
Income Tax
Withheld . . .

00

2. Number of Form W-2(s)/1099-R(s) Issued

Submitting W-2 Cs only

DOR USE ONLY

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The Transmittal of Wage and Tax Statements is due on or before the last day of February, after all of your withholding tax returns have been filed. If the due date falls on a Saturday, Sunday, or legal holiday, the Form MO W-3 will be considered timely if postmarked on the next business day. Copies of all Forms W-2(s) and 1099-R(s) (Copy 1), the magnetic tape, the cartridge, or the diskette must accompany the Form MO W-3, Transmittal of Wage and Tax Statements. A list, preferably an adding machine tape or a computer print-out, of the total amount of the income tax withheld as shown on all "Copy 1s" of Form W-2 and Form 1099-R must be included. (If you have 250 or more employees, you must use magnetic media reporting. Specifications for magnetic media reporting are provided in the *Employer's Tax Guide* which is provided on our web site. To obtain an *Employer's Tax Guide*, access [**www.dor.mo.gov/tax/business/withhold/forms/**](http://www.dor.mo.gov/tax/business/withhold/forms/), or call (800) 877-6881.)

Send Forms W-2(s) and 1099-R(s), the magnetic tape, the cartridge, or the diskette to the Missouri Department of Revenue in convenient size packages. Each package must be identified with the name and account number of the employer and the packages must be consecutively numbered. The Department of Revenue will not provide notification when magnetic media information is processed; nor will the department return completed magnetic media to the employer.

Do not include the fourth quarter or 12th month return or payment with the Forms W-2(s) or 1099-R(s), the magnetic tape, the cartridge, or the diskette. The last remittance must be sent separately with Form MO-941, Employer's Return of Income Taxes Withheld.

If you discover your employer withholding tax has been under-reported, you must file the Form MO-941U, Employer's Withholding Tax Underpayment Amended Return that is in your coupon book. (A separate Form MO-941U must be filed for each period affected.) Send the Form MO-941U, with remittance, to the Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.

OR

If you discover your employer withholding tax has been over-reported when you complete Form MO W-3, you must file the Form MO-941X, Employer's Withholding Tax Amended Return for Overpayments that is in your coupon book. (A separate Form MO-941X must be filed for each period affected.) Send the Form MO-941X, along with supporting documentation, such as a copy of your payroll ledger or Form W-2(s), to the Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999. A refund or credit will be issued by the Director of Revenue for any excess remittance over the actual amount due for a period. You cannot take a credit for any overpayment until you have received an overpayment notice from the Director of Revenue.

If after you have filed your Form W-2s and Form MO W-3, you discover an error and need to file a Form W-2C, you should attach a copy of the Form W-2C to Form MO W-3 and check the box indicated for submitting Form W-2Cs. Enter the same amount on Line 1 and Line 2 that was originally entered unless as a result of the Form W-2Cs those amounts changed. If changed, enter the total new correct amount for all Form W-2Cs in both boxes.